

State of California
BOARD OF EQUALIZATION

MOTOR VEHICLE FUEL TAX REGULATIONS

Regulation 1177. RECORDS OF AIRCRAFT JET FUEL TAX DEALER.

Reference: Sections 7385 to 7398, and 8301, Revenue and Taxation Code.

(a) GENERAL. An aircraft jet fuel dealer shall maintain and make available for examination on request by the board or its authorized representatives, records in the manner set forth at California Code of Regulations, Title 18, Section 4901.

(b) SPECIFIC APPLICATIONS. In addition to the record keeping requirements set forth in subdivision (a), aircraft jet fuel dealers shall comply with the following requirements.

Aircraft jet fuel dealers shall maintain the following:

(1) A complete record of all sales or other dispositions of jet fuel including fuel used by the aircraft jet fuel dealer.

(2) A record must be kept of inventories, purchases, and tank gaugings or meter readings of jet fuel.

(3) Sales Invoices.

(A) The aircraft jet fuel dealer shall prepare a serially numbered paper or electronic invoice for each sale of jet fuel. A single invoice covering multiple deliveries of fuel to the same purchaser made during a period of time not to exceed a calendar month shall constitute an invoice for each sale.

(B) If a multiple delivery invoice includes both taxable and nontaxable sales, the invoice must show a segregation of the taxable and nontaxable gallonage sold.

(C) A copy of the invoice shall be delivered to the purchaser, and a copy retained by the aircraft jet fuel dealer.

(D) A sales invoice shall contain the following information:

1. The name and address of the aircraft jet fuel dealer,

2. The name of the purchaser,

3. The date of the sale,

4. The number of gallons sold, the price per gallon and the total amount of the sale, and

5. The amount of jet fuel tax, in the case of a taxable delivery. The tax need not be separately stated if the invoice bears the notation that the price includes tax.

History: Adopted November 5, 1969, effective November 10, 1969.

Amended June 5, 2002, change without regulatory effect.

Amended February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite.

Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. General recordkeeping requirements can be found at the cite referenced in subdivision (a). Subdivision (b) has been added to identify additional recordkeeping requirements for aircraft jet fuel dealers.